

Memorial Pool — Built 1949

ANNUAL REPORT

Town of
Lebanon

NEW HAMPSHIRE

For The Year Ending December 31

1949

ANNUAL REPORTS

OF THE

SELECTMEN

and other

TOWN OFFICERS

OF

LEBANON, N. H.

For the Year Ending December 31

1949

Printed by
CORY-HEWITT PRESS, INC.

LEBANON, N. H.

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1949

TOWN OFFICERS

1949

Moderator—Fred A. Jones

Town Clerk—Joseph C. Smith

Selectmen—Joseph B. Perley, Chairman; Charles W. Goss and William D. Dubuque

Highway Agent—Wesley E. Freeman

Tax Collector—Milo L. Knight

Town Treasurer—Harold J. Townsend

Health Officer—George U. L. Leavitt

Milk Inspector—W. B. Mowers

Town Agent—William J. Murphy

Chief of Police—Clarence W. Wright

Police Officers—Clayton S. Roy, Raymond C. Roy, Floyd M. Lackey, Myrl R. Eaton, Clarence Hastings, Ronald Simpson

Special Officers—William B. Harriman, George U. L. Leavitt, Lucien White, Walter Samsel, Kharl Whitney, Clifton Barden, Ralph Ricard

Judge of Municipal Court—Mark E. Powers

Special Justice—S. Lane Dwinell

Probation Officer—Ernest P. Conlon

Dog Constable—Clarence W. Wright

Supervisors of Checklist—Bert P. Shores, J. Daniel Porter, William N. Allan

Trustees of Trust Funds—Milo L. Knight, Bert P. Shores, Maude B. Marston

Trustees of the Public Library—Clifton C. Waldo, Helen Billings, Arthur W. Burnham, Mary E. Hough, C. Elbert Dole, Erald B. Harrison

Cemetery Committee—Joseph B. Perley, Charles W. Goss, William D. Dubuque, Maude B. Marston, S. E. Lamotte

Treasurer of the Cemetery Committee—Maude B. Marston

Surveyor of Wood and Lumber—W. B. True

Fence Viewers—W. B. True, Wallace E. Stockwell

Budget Committee—Charles S. Foster, Frank J. Bryant, Roy C. Hathorn, Kenneth Lutz, S. Lane Dwinell, Stanley M. Currier, Frank S. Fifield, Sumner E. Atherton, Jr., Eric H. Garrett, Stanley S. Jackson, Roscoe D. Chipman, Sargent H. Daniels.

WARRANT FOR THE ANNUAL MEETING

March 14, 1950

State of New Hampshire

To the inhabitants of the Town of Lebanon qualified to vote in town affairs:

You are hereby notified to meet at the Town Hall in said Town on the second Tuesday of March next at 9:30 o'clock in the forenoon to act upon the following subjects; said meeting to be held open until seven o'clock in the afternoon.

First — To see if the Town will vote to accept the report of the Budget Committee and vote to adopt their recommendations as printed.

Second — To see if the Town will vote to authorize the Selectmen to hire money in anticipation of taxes.

Third — To see if the Town will vote to petition the State Tax Commission to have an audit made by the Municipal Accounting Division.

Fourth — To see if the Town will vote to authorize the Selectmen to hire money on short term notes or otherwise, for the purpose of building a town garage, the amount not to exceed \$40,000.00, or act thereon.

Fifth — To see if the Town will vote to authorize the Selectmen to take an option on or purchase land suitable for business concerns which might be induced to locate in Lebanon, and to further authorize the Selectmen to make space available which could be rented to said firms; and to borrow such sums of money as might be needed to provide such space up to an amount not exceeding \$75,000.00, or act thereon.

Sixth — To see if the Town will vote to authorize the Selectmen to grant licenses to drive-in theatres, and to recommend the license fee therefor, or act thereon.

Seventh — On a petition of ten or more legal voters: To see if the Town will vote to discontinue an alleged highway to wit: Taylor Street, so-called, leading from Hanover Street to Court Street, and to discontinue any rights that the public may have to use said Taylor Street as a public highway, or act thereon.

Eighth — On a petition of ten or more legal voters: To see if the Town will vote to create a Planning Board for the Town of Lebanon in accordance with the provisions of Chapter 53 of the Revised Laws of New Hampshire and any amendments thereto, or act thereon.

Ninth — On a petition of ten or more legal voters: To see if the Town will vote to raise \$200.00 to repair the river road, so called, leading from the State Highway near the bridge over Stony Brook, easterly to the State Highway near the viaduct over the railroad and river in Mascoma, or act thereon.

Tenth — On a petition of ten or more legal voters: To see if the Town will vote to raise the sum of \$5,000.00 to have a complete and impartial revaluation made of all the taxable property in the Town of Lebanon, or act thereon.

Eleventh — To choose a Selectman for the ensuing three years.

Twelfth — To choose a Town Clerk, a Tax Collector, Overseer of the Poor, Treasurer, a Highway Agent and a Chief of Police for the ensuing year.

Thirteenth — To choose two Library Trustees for the ensuing three years.

Fourteenth — To choose a Trustee to administer the Trust Funds for the ensuing three years.

Fifteenth — To choose four members to act on the Budget Committee for the ensuing three years.

Sixteenth — To choose two members to act on the Budget Committee for the ensuing two years.

Seventeenth — To choose two members to act on the Budget Committee for the ensuing year.

Eighteenth — To bring in your ballots on the following question — “Shall the provisions of Chapter 171-A of the Revised Laws relative to playing games of beano be adopted in this town?”

Nineteenth — To transact any other business that may properly come before the meeting.

Given under our hands and seals this 25th day of February, 1950.

JOSEPH B. PERLEY

CHARLES W. GOSS

WILLIAM D. DUBUQUE

Selectmen of Lebanon, N. H.

A true copy of Warrant—Attest:

JOSEPH B. PERLEY

CHARLES W. GOSS

WILLIAM D. DUBUQUE

Selectmen of Lebanon, N. H.

BUDGET OF THE TOWN OF LEBANON, N. H.
Estimates of Revenue and Expenditures for the Ensuing
Year January 1, 1950 to December 31, 1950
Compared with
Estimated and Actual Revenue, Appropriations and Ex-
penditures of the Previous Year January 1, 1949 to
December 31, 1949

SOURCES OF REVENUE	Estimated Revenue Previous Year 1949	Actual Revenue Previous Year 1949	Estimated Revenue Ensuing Year 1950
From State:			
Interest and Dividends Tax	\$ 5,500.00	\$ 9,016.45	\$ 7,500.00
Railroad Tax	15,000.00	18,114.15	16,000.00
Savings Bank Tax	500.00	607.05	500.00
Reinbursement a/c Old Age Assistance		452.18	
From Local Sources Except Taxes:			
Dog Licenses		1,293.36	1,000.00
Business Licenses, Permits and			
Filing Fees	500.00	788.50	1,000.00
Fines and Forfeits, Municipal Court	2,000.00	1,500.00	1,500.00
Rent of Town Hall and			
Other Buildings	10,000.00	9,645.09	10,000.00
Interest Received on Taxes and Deposits		374.96	
Income of Departments:			
(a) Highway, including rental			
of equipment		8,744.16	
(b) Sewers		306.32	
Airport		3,671.49	4,000.00
Rent of Trans. Camp			
& Other Prop.		638.36	
Town Poor Restitutions		542.54	
Motor Vehicle Permit Fees	15,000.00	23,403.68	18,000.00
Sale of Town Property		4,600.00	
†Cash Surplus		4,177.24	12,326.86
From Local Taxes Other Than			
Property Taxes:			
(a) Poll Taxes—Regular @ \$2	6,500.00	7,272.00	6,500.00
(b) Nat. Bank Stock Taxes	950.00	980.00	950.00
Total Revenues From All Sources			
Except Property Taxes	\$ 55,950.00	\$ 96,127.53	\$ 79,276.86
*Amt. to be Raised by Prop. Taxes			158,173.14
TOTAL REVENUES			\$237,450.00

BUDGET OF THE TOWN OF LEBANON

PURPOSES OF EXPENDITURES	Appropriations			Appropriations
	Appropriations	Actual	Appropriations	Recom-
	Previous Year 1949	Expenditures Previous Year 1949	Recommended by Budget Committee 1950	mended by Budget Committee 1950
Current Maintenance Expenses:				
General Government:				
T. O. Retirement	500.00	293.35	500.00	
Town Officers' Salaries	7,100.00	7,100.00	7,100.00	
Town Officers' Expenses	5,500.00	6,233.21	7,000.00	
Election and Registration Expenses	500.00	598.72	1,000.00	
Municipal Court Expenses	2,000.00	2,044.68	2,000.00	
Expenses Town Hall and Other Town Bldgs.	16,000.00	16,067.48	16,000.00	
Protection of Persons and Property:				
Police Department	22,500.00	22,963.47	22,500.00	
Fire Department	1,000.00	1,177.74	500.00	
Moth Extermination	300.00	300.00		
Blister Rust				
Health:				
Milk Inspection	300.00	300.00	300.00	
Visiting Nurse	1,000.00	1,000.00	1,000.00	
Health Department, Including Hospitals	4,000.00	4,000.00	4,500.00	
Vital Statistics	150.00	164.37	200.00	
Sewer Maintenance	5,000.00	5,000.00	5,000.00	
Town Dump and Garbage Removal		847.60	800.00	
Highways and Bridges:				
Town Maintenance—Summer	65,000.00	75,092.94	33,406.00	
Town Maintenance—Winter			22,930.00	
Street Lighting	14,000.00	12,862.62	14,000.00	
Sidewalk Maint.	5,000.00	5,000.00	5,000.00	
Town Road Aid	1,063.00	1,062.81	1,064.00	
Libraries:				
Lebanon	3,000.00	3,000.00	3,000.00	
W. Lebanon	1,300.00	1,300.00	1,500.00	
Public Welfare:				
Town Poor	15,000.00	13,152.07	20,000.00	
Old Age Assistance	14,000.00	17,167.18	18,000.00	
Patriotic Purposes:				
Memorial Day	250.00	199.00	250.00	

Recreation:

Parks and Playgrounds Incl. Band Concerts	6,250.00	8,622.07	7,000.00
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Public Service Enterprises:

Cemeteries, Lebanon	4,000.00	4,000.00	4,000.00
Cemeteries, West Lebanon	850.00	850.00	850.00
Airports	1,000.00	9,635.96	5,000.00

Unclassified:

General Expenses	5,000.00	3,699.26	4,000.00
Dog Damage		606.12	
Advertising and Regional Associations	500.00	500.00	250.00

Interest:

On Temporary Loans	900.00	843.33	1,500.00
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Highways and Bridges:

Town Construction		5,000.00	
Sidewalk Construction	5,000.00	8,559.04	1,000.00
Sewer Construction	5,000.00	6,494.34	10,000.00
New Land and Buildings			1,000.00
New Equipment			5,700.00
Land — W. Lebanon Cem.			2,500.00
Town Hall Fire Escape			2,000.00
For option on land for Industrial Purposes			100.00

County Taxes	25,275.65	25,275.65
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School Taxes	235,309.00	195,309.00
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TOTAL EXPENDITURES	\$473,547.65	\$461,322.01	\$237,450.00
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SUMMARY INVENTORY OF VALUATION

Land and Buildings (Exclusive of Growing Wood and Timber)		6,999,610.00
Growing Wood and Timber		10,000.00
Electric Plants		709,360.00
Horses	106	10,175.00
Oxen	4	750.00
Cows	1082	118,700.00
Other Neat Stock	196	16,080.00
Sheep and Goats	131	1,780.00
Fowls	5880	6,180.00
Portable Mills	3	18,000.00
Boats and Launches	3	1,050.00
Wood, Lumber, etc.		40,220.00
Gasoline Pumps and Tanks		15,550.00
Stock in Trade		1,720,575.00
Aqueducts & Locks and Canals		250,000.00
Mills and Machinery		406,425.00
 Total Valuation		 10,324,455.00
 (Exclusive of Soldiers' Exemptions and Exemptions to Blind) Total Valuation		 309,950.00
Net Valuation		10,014,505.00
 Poll Taxes	Number 3250 at \$2.00	 \$ 6,500.00
 National Bank Stock Taxes		 950.00
 Total Amount of Taxes to be Committed to Collector including Town and Precinct Taxes, Poll Taxes and National Bank Stock Taxes		 448,750.49
 Amount of property valuation exempted to veterans		 307,950.00
 Amount of property valuation exempted to blind		 2,000.00

Number of veterans who receive property exemption	331
Number of inventories sent out	2,000
Number of inventories returned	1,500
Number of veterans exempted from poll tax	1,200-1,500

This is to certify that the information contained in this report was taken from official records and is complete to the best of our knowledge and belief.

August 9, 1949

JOSEPH B. PERLEY
CHARLES W. GOSS
WILLIAM D. DUBUQUE
Selectmen of Lebanon

STATEMENT OF APPROPRIATIONS

AND TAXES ASSESSED

For the Tax Year 1949

Appropriations:

Town Officers' Salaries	7,100.00
Town Officers' Retirement	500.00
Town Officers' Expenses	5,500.00
Election and Registration Expenses	500.00
Municipal Court Expenses	2,000.00
Town Hall and Buildings	16,000.00
Police Department	22,500.00
Fire Department	1,000.00
Blister Rust—Moth Extermination	300.00
Health Department	500.00
Hospitals	3,500.00
Vital Statistics	150.00
Milk Inspection	300.00
Town Road Aid	1,063.00
Town Maintenance	65,000.00
General Expenses	5,000.00
American Legion Convention	1,000.00
Visiting Nurse	1,000.00
Street Lighting	14,000.00
Police Cruiser	2,000.00
Sidewalk Maintenance	10,000.00
Sewer Maintenance	5,000.00
Sewer Construction	5,000.00

Libraries:

Lebanon	3,000.00
W. Lebanon	1,300.00
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Old Age Assistance	4,300.00
Town Poor	14,000.00
Memorial Day	15,000.00
	250.00

Parks and Playgrounds Incl. Band Concerts:

Concerts	500.00
Lebanon	5,000.00
W. Lebanon	750.00
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	6,250.00

Cemeteries:

Lebanon	4,000.00
W. Lebanon	850.00
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	4,850.00

Airports Maintenance

Advertising and Regional Associations

Dartmouth-Lake Sunapee	500.00
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Interest on Temporary Loans	900.00
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County Tax	25,275.65
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School Tax	235,309.00
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Total Town and School Appropriations	\$476,547.65
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Less: Estimated Revenues and Credits:

Interest and

Dividend Tax	5,500.00	8,923.66
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Railroad Tax	15,000.00	17,072.56
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Savings Bank Tax	500.00	553.73
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Motor Vehicle Permit Fees	15,000.00	
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Business Licenses & Permits	500.00	
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Fines & Forfeits —

Municipal Court	2,000.00	
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Rent of Town Hall	10,000.00	
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Total Revenues and Credits	54,049.95
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Plus Overlay	5,561.51
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Net Amount to be raised by Taxation	\$428,059.21
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Less: Poll Taxes at \$2.00	6,500.00
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National Bank Stock Taxes	950.00
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7,450.00	
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Amount to be raised by property taxes on which tax rate is to be figured	\$420,609.21
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Taxes to be Committed to Collector:

Property Taxes	\$420,609.21
Poll Taxes at \$2.00	6,500.00
National Bank Stock Taxes	950.00
Precinct Taxes	20,691.28
Total Taxes to be Committed	\$448,750.49

Tax Rates

Town	4.20
West Lebanon Precinct	.28
Lebanon Center Precinct	.22

PRECINCTS

	Valuation	Taxes	Rate
Lebanon Ctr. Precinct	\$6,579,800.00	\$14,475.56	\$.22
West Lebanon Precinct	\$2,221,990.00	\$ 6,215.72	\$.28

CERTIFICATE

This is to certify that the information contained in this report was taken from official records and is correct to the best of our knowledge and belief.

Date August 9, 1949

JOSEPH B. PERLEY,
WILLIAM D. DUBUQUE,
CHARLES W. GOSS,
Selectmen of Lebanon, N. H.

R E P O R T
of an audit and examination
of the accounts
of the
TOWN OF LEBANON
for the fiscal year ended December 31, 1949
made by
THE DIVISION OF MUNICIPAL ACCOUNTING
STATE TAX COMMISSION
January 25-26-27, 1950

February 15, 1950

Board of Selectmen
Lebanon, New Hampshire

Gentlemen:

Submitted herewith is the report of the annual audit and examination of the accounts of the Town of Lebanon for the fiscal year ended December 31, 1949, which was made by this Division in accordance with the vote of the Town. Exhibits as hereafter listed are included as part of the report.

SCOPE OF AUDIT

Included in the audit and examination were the accounts and records of the Board of Selectmen, Treasurer, Tax Collector, Town Clerk, Trustees of Trust Funds, Library Trustees and Library Treasurer, Lebanon and West Lebanon Cemetery Associations and the Municipal Court.

FINANCIAL STATEMENTS

Comparative Balance Sheets — Dec. 31, 1948 — Dec. 31, 1949: (Exhibit A-1)

Comparative Balance Sheets for the fiscal years ended December 31, 1948 and December 31, 1949, are presented in Exhibit A-1. As indicated therein, the Surplus increased by \$15,426.57 during the year 1949.

Analysis of Change in Financial Condition: (Exhibit A-2)

An analysis of the change in financial condition of the Town during the year is made in Exhibit A-2, with the factors which caused the change indicated therein.

Comparative Statements of Appropriations and Expenditures — Estimated and Actual Revenues: Exhibits A-3 & A-4)

Comparative statements of appropriations and expenditures, estimated and actual revenues for the fiscal year ended December 31, 1949, are presented in Exhibits A-3 and A-4. As indicated by the budget summary (Ex-

hibit A-4), a net revenue surplus of \$26,351.05, less a net overdraft of appropriations of \$10,924.48, resulted in a net budget surplus of \$15,426.57.

Summary of Receipts and Expenditures: (Exhibit B-1)

A summary of receipts and expenditures for the fiscal year ended December 31, 1949, made up in accordance with the uniform classification of accounts, is included in Exhibit B-1. Proof of the Treasurer's balance as of December 31, 1949, is indicated in Exhibit B-3.

AUDIT PROCEDURE

The accounts and records of all town officials charged with the custody, receipt and disbursement of public funds were examined and audited. Vouchers and cancelled checks were compared with supporting invoices and payrolls as well as entries in the books of record. Receipts were checked by source insofar as possible and totals of receipts and expenditures verified. Book balances were verified by comparison with reconciled bank balances made from statements obtained from depository banks. Verification of uncollected taxes was made by mailing notices to delinquent taxpayers as indicated by the Collector's records.

GENERAL COMMENTS

Revenue Surplus:

It will be noted from Exhibit A-4, that the revenue surplus (excess of actual over estimated revenues) amounted to \$27,042.33. The four major items which accounted for the revenue surplus were as follows:

Taxes Assessed in Excess of Budgetary Requirements	\$9,143.46
Added Taxes after Commitment of Warrant	2,425.03
Motor Vehicle Permits	8,763.92
Sale of Town Property	4,650.00
The first item "Taxes Assessed in Excess of Budgetary	

Requirements" is arrived at as follows:

	Tax Levy as Submitted to Warrant as Tax Comm'n. Committed to for approval Collector of tax rate	Excess of Warrant
Property Taxes (Town & Precinct)	\$449,614.95	\$441,300.49
Poll Taxes	7,302.00	6,500.00
National Bank Stock Taxes	977.00	950.00
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Total	\$457,893.95	\$448,750.49
		\$9,143.46

It will be seen therefore that the amount of the tax warrant as committed to the Collector exceeded the amount of the required tax levy, as submitted to the Tax Commission for approval of the 1949 tax rate, by \$9,143.46. This resulted from the fact that the actual valuation upon which taxes were assessed and committed to the Collector in the Warrant, exceeded by \$186,600.00 the total valuation upon which the tax rate was based. This is shown as follows:

Actual Valuation Upon Which Taxes Were Assessed and Committed to Collector in 1949 Tax Warrant	Total Valuation Upon Which Tax Rate Was Based	Excess of Valuation Included in Tax Warrant
\$10,201,105.00	\$10,014,505.00	\$186,600.00

The second item "Added Taxes after Commitment of Warrant" was made up of the following:

Property Taxes (Town & Precinct)	\$1,626.03
Poll Taxes	796.00
National Bank Stock Taxes	3.00
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	\$2,425.03

The property taxes added after commitment of the Warrant represented valuation assessed at \$36,097.00.

Appropriation Overdrafts:

The budget summary, Exhibit A-4, indicates a net overdraft of appropriations of \$10,924.48. This is shown as follows:

Overdrafts of Appropriations	\$22,952.77
Unexpended Balances of Appropriations	12,028.29
Net Overdraft of Appropriations	\$10,924.48

Section 5 of Chapter 52, Revised Laws of New Hampshire, (Municipal Budget Law) the provisions of which have been adopted by the Town of Lebanon, provides that total expenditures shall not be in excess of budgetary appropriations. The net overdraft of appropriations of \$10,924.48, was therefore contrary to the provisions of this section of the Municipal Budget Law.

Conclusion:

The provisions of Section 31, Chapter 211, of the Laws of 1939, require that this report or a summary of its essential features shall be published in the next annual town report. This letter of transmittal should be included in its entirety.

We extend our thanks to the officials of the Town of Lebanon for their assistance during the course of the audit.

Yours very truly,

HAROLD G. FOWLER,
Director

DIVISION OF MUNICIPAL ACCOUNTING
STATE TAX COMMISSION

Herbert E. Hunt, Auditor

C. David Sullivan, Accountant

DIVISION OF MUNICIPAL ACCOUNTING
STATE TAX COMMISSION

Concord, New Hampshire

February 15, 1950

CERTIFICATE OF AUDIT

This is to certify that we have audited the accounts and records of the Town of Lebanon for the fiscal year ended December 31, 1949. In our opinion the Exhibits included herewith reflect the true financial condition of the Town, together with the results of operations for the fiscal year ended December 31, 1949.

Respectfully submitted,
HAROLD G. FOWLER
Director

DIVISION OF MUNICIPAL ACCOUNTING
STATE TAX COMMISSION

Herbert E. Hunt, Auditor
C. David Sullivan, Accountant

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EXHIBITS:

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- A-2 Analysis of Change in Financial Condition
- A-3 Comparative Statement of Appropriations and Expenditures
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- B-1 Classified Summary of Receipts and Expenditures
- B-2 Summary of Charges to General Expense Appropriation
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- D- Summary of Town Clerk's Motor Vehicle and Dog License Account

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- H-1 Financial Report of Public Library
- H-2 Summary of Library Funds Held by Library Trustees

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- I-1 Summary of Lebanon Cemetery Association Accounts
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- J- Town Officers' Surety Bonds

EXHIBIT A-1
TOWN OF LEBANON
Comparative Balance Sheets

Fiscal Years Ended December 31, 1948 and December 31, 1949

Assets	As of Dec. 31, 1948	As of Dec. 31, 1949
Cash in Bank — General Funds	\$54,177.24	\$102,326.86
Cash in Hands of Officials:		
Tax Collector	6,089.57	50.10
Uncollected Taxes	1,016.41	10,509.09
Unredeemed Taxes (Tax Titles)	4,000.00	1,691.91
Capital Reserve Fund		4,000.00
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Total Assets	\$65,283.22	\$118,577.96

Liabilities				
School District:				
Appropriation	\$50,000.00			
State of New Hampshire:				
Special Polls Due State—				
Uncollected	105.00			63.00
Unexpended Appropriation Balances:				
Sewer Maintenance (W. Lebanon)				
Sidewalk Equipment				
Capital Reserve Funds:				
Sewer Construction	4,000.00			4,000.00
Total Liabilities		\$56,194.83		\$ 94,063.00
Surplus		9,088.39		24,514.96
Total Liabilities and Surplus				\$118,577.96

EXHIBIT A-2

TOWN OF LEBANON

Analysis of Change in Financial Condition

Fiscal Year Ended December 31, 1949

Surplus, December 31, 1949	\$24,514.96
Surplus, December 31, 1948	9,088.39
Increase in Surplus	\$15,426.57

Analysis of Change

Increases in Surplus:

Net Budget Surplus (Exhibit C)	\$15,426.57
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Increase in Surplus	\$15,426.57
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EXHIBIT A-3

TOWN OF LEBANON Comparative Statement of Appropriations and Expenditures Fiscal Year Ended December 31, 1949

Title of Account	Carried from 1948	Receipts Appropriation and Reimbursements	Total Amount Available	Expenditures	Balances Unexpended Overdrawn	Bal. Carried to 1950 Liabilities
Town Officers' Salaries	\$ 7,100.00	\$ 7,100.00	\$ 7,100.00	\$ 7,100.00	\$ 2,225.55	2,225.55
Town Clerk's Fees				500.00	295.35	206.65
Town Officers' Retirement	5,500.00		5,500.00	6,233.21		733.21
Town Officers' Expenses	500.00		500.00	598.72		98.72
Election and Registration Expenses	2,000.00		2,000.00	2,044.68		44.68
Municipal Court Expenses				214.21		214.21
Expense of Property Owned by Town	16,000.00		16,000.00	15,352.52	647.48	628.12
Town Hall and Buildings	22,500.00	86.10	22,586.10	22,963.47		377.37
Expense Other Town Buildings		384.65	384.65	286.84	97.81	
Police Department		201.70	1,201.70	1,177.74		23.96
Transient Camp	1,000.00					
Bire Department	300.00		300.00	300.00		
Blister Rust—Moth Extermination	500.00		500.00	634.95		
Health Department	3,500.00		3,500.00	3,500.00		
Hospitals	150.00		150.00	164.37		
Vital Statistics	300.00		300.00	300.00		
Milk Inspection	1,063.00		1,063.00	1,062.81	.19	
Town Road Aid	65,000.00	8,744.16	73,744.16	75,946.27		2,202.11
Town Maintenance	5,000.00		5,000.00	4,546.86		453.14
General Expenses	14,000.00		14,000.00	12,865.62		1,134.38
Street Lighting	1,000.00		1,000.00	1,000.00		
American Legion Convention	1,000.00		1,000.00	1,000.00		
Visiting Nurse	1,000.00		1,000.00	1,000.00		
Police Cruiser	2,000.00	87.72	2,087.72	1,999.90	87.82	
Sidewalk Construction				4,763.01		4,763.01
Sidewalk Maintenance	10,000.00	7.46	10,007.46	8,796.03		1,211.43
Sewer Maintenance	5,000.00	306.32	12,212.30	11,494.34		717.96
Sewer Construction						
Libraries — Lebanon	3,000.00				3,000.00	
Libraries — Lebanon	1,300.00				1,300.00	

Carried from 1918	Receipts Appropri- ation and Reimbursements	Total Amount Available	Expenditures	Balances	Bal. Carried to 1930
Title of Account			Unexpended	Overdrawn	Liabilities
Old Age Assistance					
Town Poor	14,000.00	452.18	14,452.18	17,167.18	
Memorial Day	15,000.00	542.54	15,542.54	13,152.07	2,390.47
Parks and Playgrounds, Band Concerts	250.00		250.00	199.00	51.00
Parks and Playgrounds, Lebanon	500.00		500.00	500.00	
Parks and Playgrounds, W. Lebanon	5,000.00		5,000.00	7,633.20	2,633.20
Parks and Playgrounds, W. Lebanon	750.00		750.00	488.87	261.13
Cemeteries, Lebanon	4,000.00		4,000.00	4,000.00	
Cemeteries, West Lebanon	850.00		850.00	850.00	
Airport, Maintenance	1,000.00	3,671.49	4,671.49	3,480.33	1,191.16
Advertising & Regional Associations	500.00		500.00	500.00	
Interest, Temporary Loans	900.00		900.00	843.33	56.67
Temporary Loans		100,000.00	100,000.00	100,000.00	
Sidewalk Equipment			183.85	183.85	
County Tax	183.85	25,275.65	25,275.65	25,275.65	
School Tax:					
Appropriation	50,000.00	235,309.00	285,309.00	195,309.00	90,000.00
Dog Licenses		1,293.36	1,293.36	687.24	
Less: Damage by Dogs				606.12	
Percent Taxes	20,000.00		20,000.00	20,000.00	
Airport Construction			6,252.79	6,155.63	6,155.63
Overlay			2,939.60	12.64	
Refunds on Taxes		27.00	27.00	27.00	
Special Poll Taxes—State of N. H.					12.64
	\$52,089.83	502,800.44	115,804.68	670,694.95	591,619.43
					12,028.29
					22,952.77
					90,000.00

EXHIBIT A-4
TOWN OF LEBANON

Statement of Estimated and Actual Revenues
Fiscal Year Ended December 31, 1949

Source	Estimated	Revenues	Actual	Excess Overdrafts of Appropriations	Deficit Unexpended Balances of Appropriations
Interest & Dividend Tax	\$ 8,923.66		\$ 9,016.45	\$ 92.79	\$ 0
Railroad Tax	17,072.56		18,114.15	1,041.59	
Savings Bank Tax	553.73		607.05	53.32	
Motor Vehicle Permit Fees	15,000.00		23,763.92	8,763.92	
Business Licenses & Permits	500.00		788.50	288.50	
Fines & Forfeits					
Municipal Court	2,000.00	1,500.00		500.00	
Rent of Town Property--Hall	10,000.00	9,645.09		354.91	
Interest on Taxes		421.36		421.36	
Rent of Other Town Property		205.71		205.71	
Added Taxes		2,425.03		2,425.03	
Telephone		120.28		120.28	
Sale of Town Property		4,650.00		4,650.00	
Taxes Assessed in Excess of Budgetary Requirements		9,143.46		9,143.46	
	<u>\$54,049.95</u>		<u>\$27,205.96</u>		<u>\$ 854.91</u>
Actual Revenues					
Estimated Revenues					
Excess of Actual over Estimated Revenues					
Overdrafts of Appropriations					
Unexpended Balances of Appropriations					
Net Overdraft of Appropriations					
Net Budget Surplus					

\$15,426.57

EXHIBIT B-1

TOWN OF LEBANON

Classified Summary of Receipts and Expenditures

Fiscal Year Ended December 31, 1949

	Receipts
From Local Taxes:	
Current Year:	
Property Taxes	\$439,094.68
Poll Taxes	7,017.00
National Bank	
Stock Taxes	980.00
	<hr/>
	447,091.68
Previous Taxes:	
Property Taxes	\$ 5,583.81
Poll Taxes @ \$2	354.00
Poll Taxes @ \$3	27.00
	<hr/>
	5,964.81
Interest and Fees	421.36
Tax Sales Redeemed	3,423.71
	<hr/>
	456,901.56
From State of New Hampshire:	
Interest & Divident Tax	\$ 9,016.45
Railroad Tax	18,114.15
Savings Bank Tax	607.05
Old Age Assistance	452.18
	<hr/>
	28,189.83
From Local Sources, Except Taxes:	
Motor Vehicle Permit Fees	23,763.92
Dog Licenses	1,293.36
Business Licenses & Permits	788.50
Rent of Town Hall	9,645.09
Rent of Other Town Property	205.71
Fines & Forfeits	
Municipal Court	1,500.00

EXHIBIT B-1 (Continued)

Income from Departments:

Highway Dept.	\$ 8,744.16
Transient Camp	273.00
Fire Dept.	201.70
Police Dept. (Cruiser)	87.72
Sewer Dept.	306.32
Sidewalk	7.46
Bicycle Registrations	86.10
Airport	3,671.49
	<hr/>
	13,377.95
	<hr/>
	50,574.53

Receipts Other Than Current Revenue:

Temporary Loans	100,000.00
Refunds and Reimbursements:	
Transient Camp	
Insurance Premiums	111.65
Town Poor	542.54
Telephone	120.28
	<hr/>
Sale of Town Property	774.47
	<hr/>
	4,650.00
	<hr/>
	105,424.47
	<hr/>
Total Receipts	641,090.39
Balance—January 1, 1949	54,177.24
	<hr/>
Grand Total	\$695,267.63

Expenditures

General Government:

Town Officers' Salaries	7,100.00
Town Clerk's Fees	2,225.55
Town Officers' Retirement	293.35
Town Officers' Expenses	6,233.21
Election & Registration	598.72
Municipal Court	2,044.68

EXHIBIT B-1 (Continued)

Town Hall & Other Buildings:

Town Hall	\$15,352.52
Other Town Bldgs.	842.33
	16,194.85
General Expenses (Exhibit D-1)	4,546.86
	39,237.22

Protection of Persons & Property:

Police Department	22,963.47
Fire Department	1,177.74
Moth Extermination	300.00
Damage by Dogs	606.12
	25,047.33

Health:

Health Department	634.95
Hospitals	3,500.00
Visiting Nurse	1,000.00
Milk Inspection	300.00
Vital Statistics	164.37
Sewer Maintenance	11,494.34
	17,093.66

Highways & Bridges:

Town Road Aid	1,062.81
Town Maintenance:	
Summer	24,285.43
Winter	50,807.51
	75,092.94
Mechanic Street	853.33
Sidewalk Maintenance	13,559.04
Street Lighting	12,865.62
	103,433.74

EXHIBIT B-1 (Continued)

Libraries:

Lebanon Library	3,000.00
West Lebanon Library	1,300.00
	<hr/>
	4,300.00

Public Welfare:

Old Age Assistance	17,167.18
Town Poor	13,152.07
Transient Camp	286.84
	<hr/>
	30,606.09

Patriotic Purposes:

Memorial Day	199.00
American Legion Convention	1,000.00
	<hr/>
	1,199.00

Recreation:

Parks & Playgrounds	8,122.07
Band Concerts	500.00
	<hr/>
	8,622.07

Public Service Enterprises :

Lebanon Cemetery	4,000.00
West Lebanon Cemetery	850.00
Airport Maintenance	3,480.33
	<hr/>
	8,330.33

Unclassified:

Advertising & Regional Associations	500.00
Tax Titles (Taxes Bought by Town)	4,260.94
Refunds (Taxes)	12.64
	<hr/>
	4,773.58

EXHIBIT B-1 (Continued)

Indebtedness:

Temporary Loans	100,000.00
Interest on Temporary Loans	843.33
	<hr/>
	100,843.33

New Construction & Equipment:

Airport	6,155.63
Police Cruiser	1,999.90
	<hr/>
	8,155.53

Other Governmental Divisions:

Special Poll Taxes to State	27.00
County Taxes	25,275.65
Precinct Taxes:	
Lebanon	14,000.00
West Lebanon	6,000.00
	<hr/>
	20,000.00

School District:

Appropriation	195,309.00
Dog License Account	687.24
	<hr/>
	195,996.24
	<hr/>
	241,298.89
 Total Expenditures	 592,940.77
Balance—December 31, 1949	102,326.86
 Grand Total	 \$695,267.63

EXHIBIT B-2
TOWN OF LEBANON

Summary of Charges to General Expense Appropriation

Fiscal Year Ended December 31, 1949

Item	Amount
Petty Cash—Selectmen's Office	\$ 135.00
Printing Town Reports	501.76
Other Printing & Advertising	168.20
Employees' Retirement—	
Town's Share	40.46
Telephone	50.46
Lighting	400.00
Legal Expense	1,307.59
Tax Commission Audit	295.46
Listing Poll Tax Warrant	200.00
Transfers, Recording Deeds, etc.	176.59
Surveying Town Property	29.37
Directories	78.00
Salary — Secretary,	
Trustees of Trust Funds	185.52
Care of Town Clock	52.00
Sundries	78.85
Town Dump	847.60
	<hr/>
	\$4,546.86

EXHIBIT B-3
TOWN OF LEBANON

**Summary of Receipts, and Expenditures and
Proof of Balance**

Fiscal Year Ended December 31, 1949

Balance—January 1, 1949	\$ 54,177.24
Receipts During Year	641,090.39
	<hr/>
	695,267.63
Expenditures During Year	592,940.77
	<hr/>
Balance, December 31, 1949	\$102,326.86

Proof of Balance

Balance in National Bank of Lebanon—As per Statement Dated Dec. 31, 1949	\$122,016.00
Less: Outstanding Checks	19,604.89
	<hr/>
	102,411.11
Less: Deposit of Dec. 20, 1949 (Belongs to Trust Funds)	84.25
	<hr/>
Balance—December 31, 1949	\$102,326.86

EXHIBIT C-1

TOWN OF LEBANON

Summary of Warrants

Fiscal Year Ended December 31, 1949

Dr.	1949	1948	1947	1946	1945	1944	1943	1942
Uncollected Taxes —								
January 1, 1949:								
Property Taxes	\$		\$5,568.51	\$ 7.56	\$	\$ 40.50	\$ 26.00	\$ 14.00
Poll Taxes		260.00	52.00	6.00		66.00	39.00	10.00
Special Poll Taxes								
Taxes Committed								
to Collector:								
Property Taxes		449,614.95						
Poll Taxes		7,302.00						
N. B. Stock Tax		977.00						
Added Taxes:								
Property		1,560.03		66.00				
Polls		688.00		88.00		8.00	12.00	
N. B. Stock Tax		3.00						
	<u>\$460,144.98</u>	<u>\$5,982.51</u>	<u>\$67.56</u>	<u>\$18.00</u>	<u>\$106.50</u>	<u>\$65.00</u>	<u>\$14.00</u>	<u>\$10.00</u>

EXHIBIT C-1 (Continued)

Cr.

Remittance to

Treasurer:

Property Taxes	\$439,094.68	\$5,583.81	\$	\$	\$	\$
Poll Taxes	7,017.00	296.00	26.00	14.00	14.00	2.00
Bank Stock Tax	980.00					
Special Polls					24.00	3.00

Abatements:

Property Taxes	2,153.11	38.70	7.56			
Poll Taxes	526.00	22.00	12.00	4.00	4.50	4.00
Special Polls					6.00	9.00

Uncollected Taxes:

Property Taxes	9,945.09					
Poll Taxes	379.00	42.00	22.00		22.00	18.00
Special Polls					36.00	27.00

Cash on Hand

50.10

\$460,144.98	<u>\$5,982.51</u>	<u>\$67.56</u>	<u>\$18.00</u>	<u>\$106.50</u>	<u>\$65.00</u>	<u>\$14.00</u>	<u>\$10.00</u>
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EXHIBIT C-2

TOWN OF LEBANON

Summary of Tax Sale Account

Fiscal Year Ended December 31, 1949

		Levies of	
		1948	1947
Dr.			
Unredeemed Taxes, January 1, 1949			
Tax Sale — Account Levy of 1948		\$4,260.94	
		<hr/>	<hr/>
		\$4,260.94	\$860.05
Cr.			
Remittances to Treasurer			
Abatements			
Unredeemed Taxes — December 31, 1949			
		\$2,717.30	\$568.02
		129.59	14.17
		1,414.05	277.86
		<hr/>	<hr/>
		\$4,260.94	\$860.05

\$2,717.30
129.59
1,414.05

\$4,260.94

\$860.05
14.17
277.86

\$860.05

\$156.36

\$156.36

\$156.36

EXHIBIT C-3

TOWN OF LEBANON

Statement of Interest and Fees Collected on Taxes

**Summary of Account
Fiscal Year Ended December 31, 1949**

Debits

Interest Collected on Taxes:

Tax Levies of 1949	\$125.42
1948	73.22
1947	1.93
1946	2.32
1945	5.17
	————
	\$208.06
Interest Collected on Tax Titles	166.90
Poll Tax Fees Collected	46.40
	————
	\$421.36

Credits

Remittances to Town Treasurer	\$421.36
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EXHIBIT D
TOWN OF LEBANON

**Summary of Town Clerk's Motor Vehicle Permits
and Dog License Accounts**
Fiscal Year Ended December 31, 1949

Debits

Motor Vehicle Permits Issued:

Lebanon — 1949 —	
94701-97400)	
209351-209577)	\$20,101.39
1948 —	
97473-97500)	
203301-203366)	317.44
West Lebanon — 1949 —	
97401-97957	3,302.29
1948 —	
97689-97700)	
203401-203417)	42.80
	<hr/> \$23,763.92

Dog Licenses Issued:

523 Males @ \$2.00	\$1,046.00
2 Females Spayed	
@ \$4.00	8.00
57 Females @ \$5.00	285.00
5 Kennels	68.00
3 Miscellaneous Items	4.36
	<hr/> \$1,411.36
Less: Fees Retained	
590 @ 20c	118.00
	<hr/> 1,293.36
Total	<hr/> \$25,057.28

Credits

Remittances to Treasurer:

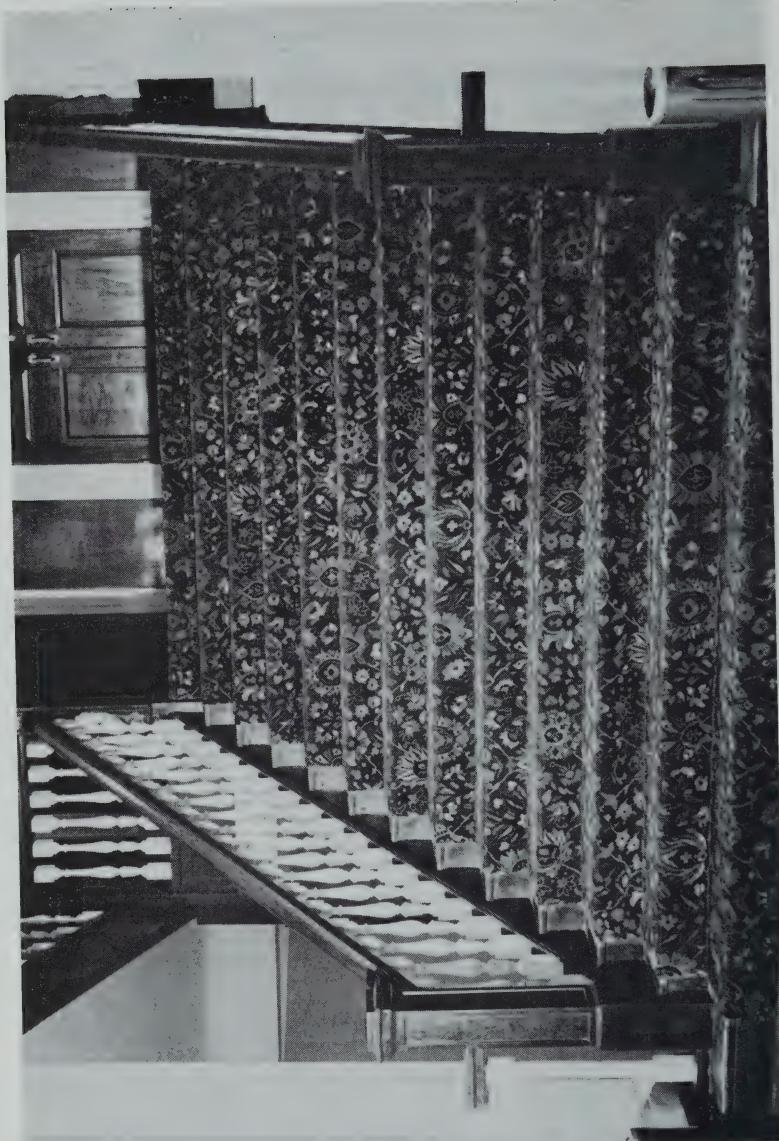
a/c Motor Vehicles	\$23,763.92
a/c Dog Licenses	1,293.36
	<hr/> \$25,057.28

EXHIBIT E-1

TOWN OF LEBANON
Summary of Trust Fund Principal and Income



Town Shed Fire — Feb. 8, 1950



Stairway to Theatre



Wading Pool — Municipal Pool



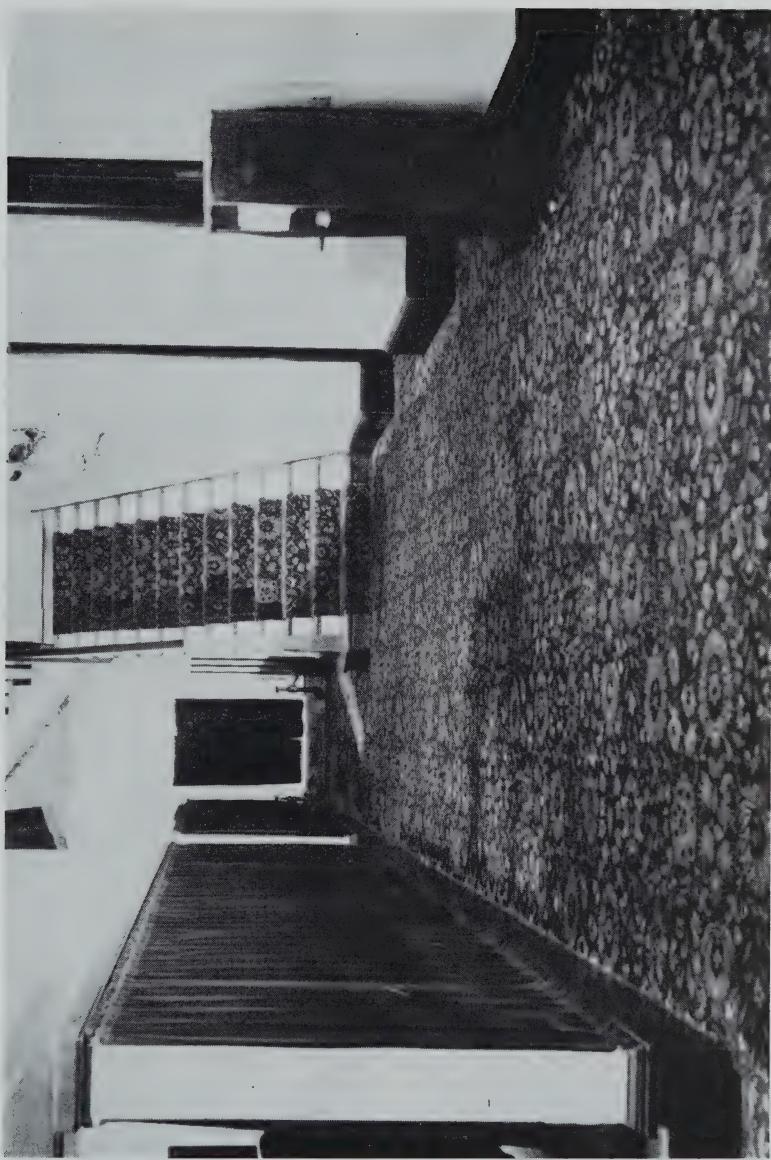
General view of Wilder Dam from the New Hampshire side, for completion in October, 1950. The 33,000-kilowatt plant will be owned by the Central Vermont Power Corporation, Central Vermont Public Service Company, and the New Hampshire Public Service Commission. The power will be transmitted by a 132,000-kilowatt line to Bellows Falls. The insert at bottom, right shows the power plant under construction in January, 1950.



\$16,000,000 project of New England Power Company is scheduled to be connected with Granite State Electric Company, Green Mountain and New England Electric System through a 110,000-volt transmission line. The power plant is located in a rural area as seen from the Vermont side during construction in 1952.



Opera House Theatre



Upper Foyer — Opera House



Christmas Lights at Night

EXHIBIT E-2

TOWN OF LEBANON

New Trust Funds Created During Fiscal Year 1949

Cemetery Funds:

Nellie Walton Smith	\$200.00
Charles Spaulding	100.00
John Townsend	100.00
Edward W. & Nellie J. Dion	100.00
William B. True	150.00
Walter White	100.00
Carrie L. Hapgood	100.00
George J. Carter	100.00
Thomas T. McNamara	100.00
Elizabeth Lynch	100.00
Ernest Marcotte	100.00
Emma Bridgman	147.33
F. O. Stearns	50.00
Napoleon A. Jette	100.00
Norman J. Matson	100.00
John Carter	100.00
Henry J. Allard	100.00
Irving Nickerson	100.00
	<hr/>
	\$1,947.33

Library:

Net Proceeds from Sale of Land —	
Eldridge Estate	1,117.85
	<hr/>
Total Added to Trust Fund Principal	\$3,065.18

EXHIBIT E-3

TOWN OF LEBANON

Trust Fund Income and Expenditures Checking Account

Fiscal Year Ended December 31, 1949

Balance — January 1, 1949	\$354.82
---------------------------	----------

Income During Year:

Income from Savings	
Account	\$1,188.67
Income from Bonds	497.50
Income from Bond on Hand	2.50
Income from Eldridge	
Estate Rents	276.50
	<hr/>
	\$1,965.17
	<hr/>
	\$2,319.99

Expenditures:

Lebanon Public Library	\$ 570.85
Cemetery Commission	946.70
Town of Lebanon	132.60
Old Ladies	9.64
West Lebanon Cemetery	209.57
Unitarian Society	61.95
	<hr/>
Balance — December 31, 1949	\$1,931.31
	<hr/>
	\$2,319.99

EXHIBIT E-3 (Continued)

Proof of Balance

Balance in National Bank of Lebanon
—As Per Statement December
31, 1949 \$ 475.95

Less: Outstanding Checks

#113	\$ 61.95
<u>#115</u>	209.57
	<hr/>
	\$ 271.52
	<hr/>
: Deposit Credited to Town	\$ 204.43
of Lebanon	84.25
	<hr/>
5. Treasury Bond —	\$ 288.68
C-9403310-G	100.00

Reconciled Bank Balance —
December 31, 1949 \$ 388.68

EXHIBIT F

TOWN OF LEBANON

Summary of Receipts and Expenditures

Eldridge Land Account

Fiscal Year Ended December 31, 1949

Receipts:

Archie Mayette	\$ 12.00
Blanche Simmons	60.00
Eva Wilcox	14.00
William Corrette	48.00
Nellie Pringle	6.25
Town of Lebanon	100.00
Floyd E. Eastman	30.00
Verne J. Jarvis	6.25

Total	\$276.50

Expenditures:

Town of Lebanon — Taxes	\$132.60
-------------------------	----------

Distribution of Remaining Income:

Cemetery Committee	\$20.00
Lebanon Public Library	61.95
Unitarian Society	61.95

Total	\$143.90

	\$276.50

EXHIBIT G
TOWN OF LEBANON
Municipal Court
Summary of Receipts and Expenditures

Fiscal Year Ended December 31, 1949

Balance — December 31, 1948 \$ 412.64

Receipts:

Fines	\$3,133.70
Costs	1,423.89
Support	1,655.00
Small Claims	135.09
Writs	19.41
Refunds	490.90
Restitution	644.50
Appeal Fees	4.24
Bail	6,304.65
	\$13,811.38
	\$14,224.02

EXHIBIT G (Continued)

Expenditures:

Officers' Fees	\$ 148.02
Motor Vehicle Department	2,412.90
Support	1,655.00
Commitments	207.60
Bail Refunded	6,304.65
Special Justice	39.00
Small Claims	122.45
Town of Lebanon	1,500.00
Witness Fees	49.36
Appeal Fees	4.80
Restitution	644.50
Refund	71.00
Unemployment Compensation	491.00
Fish & Game Department	13.20
Protested Check	15.00
Postage & Supplies	27.09
	—————
Balance—Dec. 31, 1949	\$13,705.57
	—————
	\$518.45

Proof of Balance

Balance in National Bank of Lebanon — As Per Statement of Dec. 31, 1949	\$537.95
Less: Outstanding Checks	19.50
Reconciled Bank Balance —	—————
Dec. 31, 1949	\$518.45

EXHIBIT H-1

TOWN OF LEBANON

Financial Report of Public Library

Fiscal Year Ended December 31, 1949

Balance — December 31, 1948	\$1,602.72
-----------------------------	------------

Receipts During Year:

William S. Carter Fund	\$ 450.00
Fines	25.00

Town of Lebanon:

Appropriation	3,000.00
Eldridge Estate —	
Land Account	61.95
Eldridge Fund	405.05
Whipple Fund	97.60
Purmort Fund	6.25
Dividends on Trust	
Stocks	122.00
Stock Rights Sold	8.16
Interest from Trust	
Funds	204.24
	—————
	\$4,380.25
	—————
	\$5,982.97

Payments During Year:

Books & Magazines	\$ 406.53
Librarian & Assistants	1,936.89
Janitor	645.00
Oil Burner	395.00
Fuel & Lights	282.79
Water	10.00
Plumbing	44.58
Painting	2.35
Fertilizer	9.00
Sundries	48.85
	—————
	3,780.99
Balance — Dec. 31, 1949	2,201.98
	—————
	\$5,982.97

EXHIBIT H-1 (Continued)

Proof of Balance

Balance in National Bank of	
Lebanon—As Per Statement	
Dated Dec. 31, 1949	\$2,419.16
Less: Outstanding Checks	217.18
Reconciled Balance —	<hr/>
December 31, 1949	\$2,201.98

EXHIBIT H-2

TOWN OF LEBANON

**Summary of Library Funds Held by Library Trustees
Fiscal Year Ended December 31, 1949**

Fund	How Invested	Acc't No.	Amount
Alice B. Dewey	Dartmouth Savings Bank	30866	\$ 500.00
Charles M. Hildreth	Dartmouth Savings Bank	23483	2,500.00
William S. Ela	Amoskeag Savings Bank	92176	400.00
Emily Perrin	Amoskeag Savings Bank	92177	100.00
David T. Ross	Mascoma Savings Bank	5419	100.00
Margaret S. Lathrop	Mascoma Savings Bank	16510	302.56
Charles M. Hildreth	Mascoma Savings Bank	16052	2,500.00
Hannah M. Wood	Mascoma Savings Bank	17417	50.00
Emma M. Morris	Mascoma Savings Bank	25677	380.43
Maria H. White	New Hampshire Savings Bank	57184	1,000.00
Universalist Society	New Hampshire Savings Bank	57186	300.00
Bella Eastman Estate	New Hampshire Savings Bank	57185	200.00
E. A. Tenney Estate	New Hampshire Savings Bank	65393	300.00
Emma M. Morris	New Hampshire Savings Bank	72614	1,097.66
			<hr/> \$9,730.65
Total on Deposit in Savings Banks			
Bank and Corporate Stocks			
Maria H. White	No. 386	500.00	
Emma M. Morris	BH-19607	800.00	
William S. Ela			
Real Estate			
Land in Rear of Library			300.00
Total Library Funds — December 31, 1949			\$11,330.65

EXHIBIT I-1

TOWN OF LEBANON

Lebanon Cemetery Association

Fiscal Year Ended December 31, 1949

Balance — January 1, 1949	\$1,014.57
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Receipts During Year:

Town Appropriation	\$3,404.21
Sale of Lots	1,370.00
Care of Lots	2,486.90
Water Rent	45.00
Trust Fund Income	946.70
Foundations	358.61
Gas Tax Rebates (State)	35.22
	<hr/>
	8,646.64
	<hr/>
	\$9,661.21

Expenditures During Year:

Labor	\$7,480.10
Tools & Supplies	225.43
Truck Expenses	401.09
Postage	49.78
Water Rent	166.72
Insurance	27.50
Miscellaneous	34.80
	<hr/>
	8,885.42

Balance — December 31, 1949	\$1,275.79
-----------------------------	------------

EXHIBIT I-1 (Continued)

Proof of Balance

Balance in National Bank of Lebanon—
as per Statement
December 31, 1949 \$1,352.50

Less: Outstanding Checks

#8904	\$ 27.40
#8911	6.30
#8912	39.50
#8913	17.10
	90.30

	\$1,262.28
	13.51

: Deposit of January 20, 1950	\$1,275.79

EXHIBIT I-2

TOWN OF LEBANON

West Lebanon Cemetery Association

Summary of Account

Fiscal Year Ended December 31, 1949

Balance — January 1, 1949 \$2,783.32

Receipts During Year:

Town Appropriation	\$850.00
Other Sources	826.75
	<hr/>
	1,676.75

Expenditures	\$4,460.07
	2,120.21
	<hr/>

Balance — December 31, 1949	\$2,339.86
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Proof of Balance

Balance in National Bank of Lebanon—

as per Statement

December 30, 1949	\$2,358.42
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Less: Outstanding Check #333	25.00
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	\$2,333.42
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Cash on Hand — December 31, 1949	6.44
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	\$2,339.86
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EXHIBIT J
TOWN OF LEBANON
Town Officers' Surety Bonds
1949

	Number	Amount	Term Beginning
Town Clerk: Joseph C. Smith The Century Indemnity Co.	S-237361	\$5,000.00	March 17, 1949
Assistant Town Clerk: Gordon E. Plummer The Century Indemnity Co.	S-208383	1,000.00	June 4, 1947
Clerk of Municipal Court: Ernest P. Conlon The Century Indemnity Co.	S-196182	500.00	November 20, 1946
Treasurer: Harold J. Townsend The Century Indemnity Co.	S-237360	15,000.00	March 8, 1949
Tax Collector: Milo L. Knight Peerless Casualty Co.	S-45568	17,500.00	March 9, 1949
Trustees of Trust Funds: Milo L. Knight Peerless Casualty Co.	S-45567	10,000.00	March 9, 1949
Maude B. Marston Peerless Casualty Co.	S-45566	10,000.00	March 9, 1949
Bert P. Shores Peerless Casualty Co.	S-45569	10,000.00	March 9, 1949

SCHEDULE 1

Town Officers' Salaries

Joseph B. Perley	\$ 2,500.00
Charles W. Goss	1,000.00
William D. Dubuque	1,000.00
Milo L. Knight	2,200.00
Harold J. Townsend	400.00
	<hr/>
	\$ 7,100.00

Town Clerks' Fees

Joseph C. Smith	\$ 1,933.05
Gordon E. Plummer	292.50
	<hr/>
	\$ 2,225.55

SCHEDULE 2

Town Officers' Retirement

Town's Share	\$ 293.35
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SCHEDULE 3

Town Officers' Expenses

Joseph B. Perley	\$ 300.00
Charles W. Goss	100.00
William D. Dubuque	100.00
Milo L. Knight	300.00
Town's Share of Retirement	21.24
Payroll	4,110.00
Telephone bills	405.86
Town Officers Bonds & Insurance	292.76
Office Supplies	291.03
Stamps and envelopes	312.32
	<hr/>
	\$ 6,233.21

SCHEDULE 4

Election and Registration

Ballot Clerks	\$ 80.00
Moderator	25.00
Supervisors	400.00
Supplies	93.72
	<hr/>
	\$ 598.72

SCHEDULE 5

Municipal Court Expenses

Mark E. Powers, Judge	\$ 1,000.00
Ernest P. Conlon, Clerk	300.00
Ernest P. Conlon, Probation Officer	600.00
Telephone	107.80
Supplies	36.88
	<hr/>
	\$ 2,044.68

SCHEDULE 6

Town Hall Expenses

Payroll	\$ 6,187.86
Town's share of retirement	294.52
Lights	2,438.85
Coal	1,745.54
Insurance	1,345.62
Supplies	1,412.17
Moses Plamondon—renewing piping	1,105.92
E. J. Bosworth—General repairs	260.20
Raymond G. Daigle—Painting	250.47
Fred E. Dean—Electrical services	50.64
Lebanon Water Works—Water bill	146.13
Montgomery Ward—Stair matting	33.24
E. H. Sanville—Roof repairs	68.50
The Hoover Co.—Vacuum cleaner repairs	12.86
	<hr/>
	\$ 15,352.52

SCHEDULE 7

Police Department

Payroll	\$ 19,818.35
Town's share of retirement	643.00
Insurance	402.62
Parking signs	35.67
Bicycle Registration Plates	98.65
Fuel oil—West Lebanon	98.71
Telephone and Lights	540.61
Gas, oil and repairs	361.34
Miscellaneous Expenses and Supplies	229.07
American Legion Convention payroll	735.45

Credits to account—Bicycle Registration	\$ 22,963.47
	86.10
Net Expenditures	_____
	\$ 22,877.37

SCHEDULE 8

Cruiser Car Account

Cruiser	\$ 1,889.40
Insurance	94.50
Equipment	16.00

Refund of Federal Tax	\$ 1,999.90
	87.72
Net Expenditures	_____
	\$ 1,912.18

SCHEDULE 9

Fire Department

Payroll	\$ 36.66
Out of precinct fires	708.50
Forest fires	432.58

Forest Fires refund	\$ 1,177.74
	201.70
Net Expenditures	_____
	\$ 976.04

SCHEDULE 10

Health Department, including Hospitalization

Hospitalization	\$ 3,500.00
Health Officer	361.24
State Cancer Commission	226.58
Miscellaneous Expenses	47.13
	<hr/>
	\$ 4,134.95

SCHEDULE 11

Blister Rust

John H. Foster, State Forester	\$ 300.00
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SCHEDULE 12

Visiting Nurse

Lebanon Visiting Nurse Association	\$ 1,000.00
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SCHEDULE 13

Milk Inspection

W. B. Mowers	\$ 300.00
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SCHEDULE 14

Vital Statistics

Fees	\$ 142.50
Supplies	21.87
	<hr/>
	\$ 164.37

SCHEDULE 15

Sewer Maintenance	
Payroll	\$ 3,727.00
Insurance	156.49
Sewer Cleaning Equipment	3,709.12
New truck— $\frac{1}{2}$ of cost	1,333.43
Sewer brick and tile	1,411.67
Welding	136.58
Gas and oil	576.31
Catch basin covers and castings	165.31
Supplies and Miscellaneous	278.43
	<hr/>
Credits to account	\$ 11,494.34
	<hr/>
Net Expenditures	\$ 11,188.02

SCHEDULE 16

Town Maintenance	
Payroll	\$ 24,742.85
Town's share of retirement	184.08
Insurance	1,395.04
Telephone	89.85
Lights	46.15
Tar	10,704.73
Salt	960.00
Asphalt applied	2,058.44
Culverts	1,443.91
Diesel Fuel Tax	8.00
Bridge rent	453.00
Town's share—New bridge—Meriden Road	8,564.87
Snow plow	1,700.00
New truck	2,750.00
Mechanic Street repairs	853.33
Second hand pick-up truck	500.00
New truck	4,641.90
Gas, oil, grease	3,727.10
Bridge plank, lumber, cement	901.23
Moving equipment	417.00
Truck hire	327.80
Parts and equipment	2,432.77
Repairs	3,418.05

Supplies	3,468.75
Miscellaneous Expenses	157.42
	<hr/>
Received for labor & use of equipment	\$ 75,946.27
	\$ 8,744.16
	<hr/>
Net Expenditures	\$ 67,202.11

SCHEDULE 17

State Aid Construction — Class V

Treasurer, State of New Hampshire	\$ 1,062.81
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SCHEDULE 18

Street Lighting

Granite State Electric Co.	\$ 12,865.62
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SCHEDULE 19

Libraries

Lebanon Library	\$ 3,000.00
West Lebanon Library	1,300.00
	<hr/>
	\$ 4,300.00

SCHEDULE 20

Old Age Assistance

State of New Hampshire	\$ 17,167.18
Refunds from State of New Hampshire	452.18
	<hr/>
Net Expenditures	\$16,715.00

SCHEDULE 21

Town Poor

Direct Relief	\$ 11,412.61
Administration	1,500.00
Telephone and Supplies	106.86
Transportation	132.60
	<hr/>
Credits to account	\$ 13,152.07
	542.54
	<hr/>
Net Expenditures	\$ 12,609.53

SCHEDULE 22

Patriotic Services

Memorial Day Expenses	\$ 199.00
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SCHEDULE 23

Parks and Playgrounds Lebanon

Insurance	\$ 209.31
Power Mowers	211.55
Fence pickets	54.60
Rent of Ball Park	100.00
Rest Rooms—Ball Park	900.00
Athletic Equipment	1,043.59
Repairs and Maintenance	168.04
Expense of Lights—Ball Park	
Eagle Oil & Supply Co.—Lamps	164.72
Frank T. Cody Co., Inc.—changing poles and installing lights	3,802.77
Fred E. Dean—Repairs	428.49
Granite State Electric Co.—Power	550.13

	\$ 7,633.20

SCHEDULE 24

Parks and Playgrounds West Lebanon

Tournament Expenses	\$ 100.00
Transportation to Swimming Pool	153.00
Playground Equipment	91.69
Athletic Equipment	24.81
Supplies	119.37

	\$ 488.87

SCHEDULE 25

Dartmouth-Lake Sunapee Region

Dartmouth-Lake Sunapee Region Assoc.	\$ 500.00
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SCHEDULE 26**Band Concerts**

Lebanon Band	\$ 500.00
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SCHEDULE 27**Cemeteries**

Lebanon Cemetery	\$ 4,000.00
West Lebanon Cemetery	850.00
	<hr/>
	\$ 4,850.00

SCHEDULE 28**Interest**

Lincoln R. Young & Co.—Temporary Loan	\$ 843.33
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SCHEDULE 29**Sidewalk Maintenance**

Payroll	\$ 6,193.20
Insurance	252.54
New truck—1/2 of cost	1,333.43
Plowing sidewalks	114.00
Renewing curbing	461.14
Parts and Repairs to Equipment	305.41
Miscellaneous Supplies	136.31
Sidewalks—resurfacing	
Cold Patch mix	661.50
Foundry Street	1,137.09
Spencer Street	411.60
Asphalt premix	46.75
Campbell Street	298.24
West Street	155.74
School Street	1,169.45
Bank Street	499.18
Post Office job—West Lebanon	61.81
Community Building job	225.80
Hanover Street Bridge	53.04
Curbing on Bridge	42.81
	<hr/>
Credits to account	\$ 13,559.04
	7.46
	<hr/>
Net Expenditures	\$ 13,551.58

SCHEDULE 30

Airport	
Payroll—Snow removal	\$ 68.30
Plowing airport	1,161.39
Re-surfacing aprons	6,155.63
Lighting Expense and Repairs	1,707.81
Building Maintenance	525.23
Supplies	17.60
	<hr/>
Credits to account	\$ 9,635.96
	<hr/>
Net Expenditures	\$ 5,964.47

SCHEDULE 31

General Expenses	
Petty Cash	\$ 135.00
Printing Town Reports	501.76
Listing Poll Taxes	200.00
Legal Expenses	1,307.59
Directories	78.00
Tax Commission Audit	295.46
Lighting	400.00
Trustees of Trust Funds	200.00
Care of West Lebanon clock	52.00
Surveying Town Property	29.37
Town's share—Retirement	25.98
Transfers, Recording, Deeds, etc.	176.59
Printing and Advertising	168.20
Supplies and Miscellaneous	129.31
	<hr/>
Credits to account	\$ 3,699.26
	<hr/>
Net Expenditures	\$ 3,578.98
Expenses of Other Town Buildings:	
Coal & wood, G.A.R. Hall	\$ 92.00
Insurance	212.38
Repairs	294.22
Supplies	29.52
	<hr/>
	\$628.12
	628.12

Expenses of Property owned by Town:		
Insurance	151.99	
Repairs and Maintenance	62.22	
	214.21	
Credits to account	205.71	
	214.21	
Net Expenditures	8.50	8.50
Town Dump:		
Payroll	830.00	
Maintenance	17.60	
	847.60	847.60
Total Net—General Expenses		\$ 5,063.20

SCHEDULE 32

Transient Camp

Insurance	\$ 76.01
Repairs	88.01
Maintenance	122.82
	\$ 286.84

SCHEDULE 33

County Tax

Harry S. Huckins, County Treasurer	\$ 25,275.65
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SCHEDULE 34

Precincts

Lebanon Precinct	\$ 14,000.00
West Lebanon Precinct	6,000.00
	\$ 20,000.00

SCHEDULE 35

School District

Appropriation, 1948	\$ 50,000.00
Appropriation, 1949	145,309.00
Dog Tax, 1949	687.24
	\$195,996.24

SCHEDULE 36

Dog Damage	\$	23.52
Dog License Tags	\$	25.00
Dog Constable		
Dog Damage	\$	557.60
		<hr/>
	\$	606.12

SCHEDULE 37

Temporary Loans	\$100,000.00
Lincoln R. Young & Co.	\$100,000.00

SCHEDULE 38

Tax Titles	\$ 4,260.94
Taxes Bought by Town	\$ 4,260.94

SCHEDULE 39**Special Bonus Tax**

Treasurer, State of New Hampshire	\$	3.00
1944 Special Bonus Tax	\$	24.00
1945 Special Bonus Tax	\$	<hr/>
	\$	27.00

SCHEDULE 40**Refunds**

Overpaid Taxes—1949	\$	4.64
Overpaid Taxes—1948	\$	4.00
Overpaid Taxes—1947	\$	4.00
		<hr/>
	\$	12.64

SCHEDULE 41**American Legion Convention**

E. L. Estes, Treasurer	\$ 1,000.00
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HEALTH OFFICER'S REPORT

In submitting my report for the past year, it is important to note that the practice of throwing boxes, tin cans, bags of garbage, papers and other rubbish from automobiles along our highways still continues and in some places sizeable dumps have appeared, notwithstanding that Notices have been posted in most places where noticeable dumps have started and along the highways in all directions. But Notices do not stop the practice, for they are torn down almost as soon as they are posted.

There have been numerous complaints of our sewers, in various parts of the Town. These have been attended to and as far as possible remedied, but it is evident that our sewerage system will have to be enlarged and in some streets re-laid, within a short time. This should be given serious consideration, as a health measure. All other complaints have been attended to, and as far as possible some adjustment made.

The following contagious diseases have been reported by Doctors, Nurses, and Parents: 115 cases of Measles, 104 of Mumps, 35 of Scarlet Fever, 17 of Chicken Pox, 13 of German Measles, 6 of Pneumonia of different types.

We have been very fortunate in having only three cases of Polio, with only one death resulting, and one case of Meningitis, and no deaths in any of the other cases. We are still a healthy Town and let's keep it so.

Again, I wish to thank the Selectmen, Doctors, the School Nurse, the Superintendant of the Water Works and all, who have in any way assisted me in the discharge of my duties as your Health Officer.

Respectfully submitted,

GEO. U. L. LEAVITT,

Health Officer

REPORT OF MILK INSPECTION FOR LEBANON

Inspection of the facilities of producers, producer-dealers, dealers and store handling and selling milk has been made at such frequent intervals as deemed necessary.

The producers are required to keep cattle clean; sterilize utensils; have proper places to cool their milk and in general handle in a careful manner.

The above methods have brought about a much lower Bacteria Count and the reports from the Laboratory, in most cases, have been found satisfactory.

Samples found high in Bacteria Count are taken and all technique of producing gone over until milk is satisfactory.

DR. W. B. MOWERS,

Milk Inspector

LIBRARIAN'S REPORT

For the Year Ended December 31, 1949

Accession of books:

By purchase	206
By gift	12
	—
Total	218
Books discarded or lost	178
Present number of books	9936
Number of books in circulation Dec. 31, '49	462
Circulation for the Year	
Fiction	8131
Juvenile	4180
Non-fiction	3008
	—
Total	15319

Money received and expended:

Received:	
Cash on hand Jan. 1, 1949	\$ 68.98
Received from sale of	
books and paper	2.10
Received from fines	104.61
	—
Total	\$175.69
Expended:	
Paid to Treasurer	\$ 25.00
Supplies, books, labor, etc.	85.20
Cash on hand	65.49
	—
Total	\$175.69

S. BLANCHE YOUNG,

Librarian

**REPORT OF THE TRUSTEES OF THE
LEBANON PUBLIC LIBRARY**

Receipts

Cash on hand from last year	\$1,602.72
Receipts During Year:	
William S. Carter Estate	450.00
Maria H. White, Nat'l. Bank of Lebanon dividend	50.00
Town of Lebanon, Eldridge Estate, land account	61.95
Town of Lebanon, Eldridge Fund	405.05
Town of Lebanon, Whipple Fund	97.60
Town of Lebanon, Purmort Fund	6.25
Town of Lebanon	3,000.00
Blanche Young, fines	25.00
Interest, Wm. S. Ela Fund	10.06
Interest, Emily Perrin Fund	2.51
Interest, Charles M. Hildreth Fund	94.20
Interest, David T. Ross Fund	1.50
Interest, Margaret S. Lathrop Fund	4.55
Interest, Hannah M. Wood Fund	.76
Interest, Alice B. Dewey Fund	11.31
Interest, Maria H. White Fund	25.50
Interest, Bela Eastman Fund	5.00
Interest, Universalist Society Fund	7.65
Interest, E. A. Tenney Fund	7.50
Interest, Emma M. Morris Fund	33.70
Interest, Emma M. Morris Fund, American Telephone & Telegraph Co. Dividends	72.00
Emma M. Morris Fund, American Telephone & Telegraph Co. "rights" sold	8.16
	4,380.25
	\$5,982.97

Payments

Books	\$ 342.53
Magazines	64.00
Librarian	999.96
Assistants to Librarian	936.93
Janitor	645.00
“Quiet May” oil burner, tank, and clock thermostat	395.00
Fuel	195.91
Lights	86.88
Water	10.00
Miscellaneous	104.78
Cash on hand	2,201.98
	<hr/>
	\$5,982.97

Trust Funds

Town of Lebanon, Trustee

Watson K. Elbridge Fund	\$
Gilman C. Whipple Fund	5,000.00
Martin V. Purmort Fund	500.00
	<hr/>

Funds in Hands of Library Trustees

Universalist Society Fund, deposited in New Hampshire Savings Bank	300.00
Maria H. White Fund, deposited in New Hampshire Savings Bank	\$1,000.00
Maria H. White Fund, five shares National Bank of Lebanon stock	500.00
Bela Eastman Fund, deposited in New Hampshire Savings Bank	200.00
Wm. S. Ela Fund, deposited in Amoskeag Savings Bank	400.00
Paid for land in rear of library	300.00
	<hr/>
E. A. Tenney Fund, deposited in New Hampshire Savings Bank	700.00
David T. Ross Fund, deposited in Mascoma Savings Bank	300.00
Emily Perrin Fund, deposited in	100.00

Amoskeag Savings Bank	100.00
Charles M. Hildreth Fund, deposited in Dartmouth Savings Bank	2,500.00
Charles M. Hildreth Fund, deposited in Mascoma Savings Bank	2,500.00
Margaret S. Lathrop Fund, deposited in Mascoma Savings Bank	302.56
Hannah M. Wood Fund, deposited in Mascoma Savings Bank	50.00
Alice B. Dewey Fund, deposited in Dartmouth Savings Bank	500.00
Emma M. Morris Fund, eight shares American Telephone & Telegraph Co. stock (par value)	800.00
Emma M. Morris Fund, deposited in Mascoma Savings Bank	380.43
Emma M. Morris Fund, deposited in New Hampshire Savings Bank	1,097.66
	<hr/>
	\$11,330.65

C. ELBERT DOLE,
Treasurer for the Trustees

LEBANON MUNICIPAL COURT

1949

Cash on hand—	
December 31st, 1948	\$ 412.64
Receipts for 1949:	
Fines	\$3,133.70
Costs	1,423.89
Support	1,655.00
Small Claims	135.09
Bail	6,263.15
Refunds	517.40
Restitution	644.50
Civil Wrts	17.07
Miscellaneous	6.58

Total	\$13,796.38
Payments for 1949:	
Bail	6,263.15
Support	1,655.00
Motor Vehicle	2,412.90
Town of Lebanon	1,500.00
Sp. Justice	39.00
Witness Fees	49.36
Small Claims	122.45
Officers Fees	148.02
Supplies-Post.	27.09
Restitution	644.50
Refunds	112.50
Unemployment	491.00
Commitment	207.60
Miscellaneous	18.00

Total	\$13,690.57
Cash on hand	
December 31st, 1949	\$ 518.45

ERNEST P. CONLON,
Clerk of Court

PROBATION DEPARTMENT

Lebanon - Enfield

	Adult	Juvenile	Total
January	15	19	34
February	17	16	33
March	17	16	33
April	18	15	33
May	17	13	30
June	18	13	31
July	17	10	27
August	19	10	29
September	17	8	25
October	16	9	25
November	16	8	24
December	19	8	27

Collections

Support	\$2,613.86		
Fines-Costs	169.75		
<hr/>	<hr/>		
Total	\$2,783.61		
Adults:			
Investigations	32	32	
New Probationers	16	16	
Discharged	12		12
Juveniles:			
Investigations	47	47	
New Probationers	5	5	
Discharged	14		14
<hr/>	<hr/>	<hr/>	<hr/>
Total	79	21	26

ERNEST P. CONLON,

Probation Officer

REPORT OF POLICE DEPARTMENT

For Year Ended December 31, 1949

Arrests

Drunkenness	79
Assault	16
Perjury	2
Disorderly Conduct	6
Non-Support	14
Obscene Language	6
Passing Worthless Checks	2
Setting Fire without Permits	1
Grand Larceny	2
Petty Larceny	5
Shooting Firearm in Compact part of Town	1
Violation of Parole	3
Bastardy	2
Abortion	1
Failure to cause Child to Attend School	5
Juveniles	12
<hr/>	
Total	157

Motor Vehicle Violations

Operating Under the Influence of Liquor	27
Reckless Driving	29
Speeding	42
No License	8
Failure to Keep to Right of Center of Highway	4
Stop Sign Violations	4
Taking Car Without Consent of Owner	2
Leaving the Scene of Accident	4
Hit and Run	1
Operating after Suspension of License	1
Operating with Improper Equipment	1
Misuse of License Plates	1
Failure to have Vehicle Inspected	11
Operating Unregistered Vehicle	2
Operating Without Lights	1
Parking Disabled Truck No Flares	1

Permitting Unlicensed Person to Operate Overtime Parking	1 3
Total	143
Total Number of Arrests	300
Number of Automobile Accidents Reported and Investigated	171
Total Number of Injuries	31
No Fatal Accidents	
The Dept. received 793 complaints and investigated same Doors and Windows found unlocked and secured by night police	487
Tramps lodged	365
Property reported as stolen, recovered by police and returned to owners, to the amount of \$6,230.00 This includes three automobiles	

OFFICERS NOW WORKING WITH THIS DEPT.

Clarence W. Wright, Chief of Police

Clayton S. Roy, Regular Patrolman

Floyd Lackey, Regular Patrolman

Raymond Roy, Regular Patrolman

Clarence Hastings, Regular Patrolman

Ronald Simpson, Regular Patrolman

Myrl Eaton,, Regular Patrolman

Special Officers

William Harriman

Lucien White

Kharl Whitney

Clifton Barden

Ralph Ricard

George U. L. Leavitt

Walter Samsel

Respectfully submitted,

C. W. WRIGHT,

Chief of Police

REPORT OF THE LEBANON WELFARE DEPT.

Lebanon Board of Selectmen

Lebanon, N. H.

Gentlemen:

I wish to submit the following report of direct relief for the Town for the past year.

The cost of relief was \$13,152.07. Collections were \$542.54 with a net cost to the Department of \$12,609.53.

The money was distributed as follows:

Groceries	\$ 5,351.40
Milk	188.93
Fuel	739.14
Shelter	507.00
Clothes and Shoes	188.04
Boarding Adults	1,372.00
Boarding Children	834.85
Funerals	225.00
Doctors	490.90
Medicine	189.25
Hospitalization	1,155.32
Stamps	10.00
Supplies	6.26
Furniture	34.00
Telephones	161.13
Lights	48.62
Transportation	150.23
Administration	1,500.00

The number of persons helped were as follows:

	No. Families	No. Children	Adults	Singles
December, 1948	5	17	10	7
January, 1949	17	43	37	11
February	22	54	46	7
March	41	95	82	8
April	18	52	36	6
May	6	20	10	5
June	9	29	18	4
July	3	10	6	4
August	6	11	12	5
September	5	5	10	6
October	7	18	16	7
November	12	26	23	9

In December 1949 on this year's budget: 29 families, 68 children, 56 adults, 7 singles — cost \$1,529.84.

In January 1950: 39 families, 95 children, 77 adults, 10 singles—cost \$2,420.82.

On this basis I have asked for \$20,000 for this year hoping that working conditions will be better and I would not need it but it must be considered that many will not draw compensation next year because their credits are not built up enough.

I wish to thank all agencies who have helped especially the highway and sidewalks departments which

have provided extra work for some recipients that otherwise would have been on welfare.

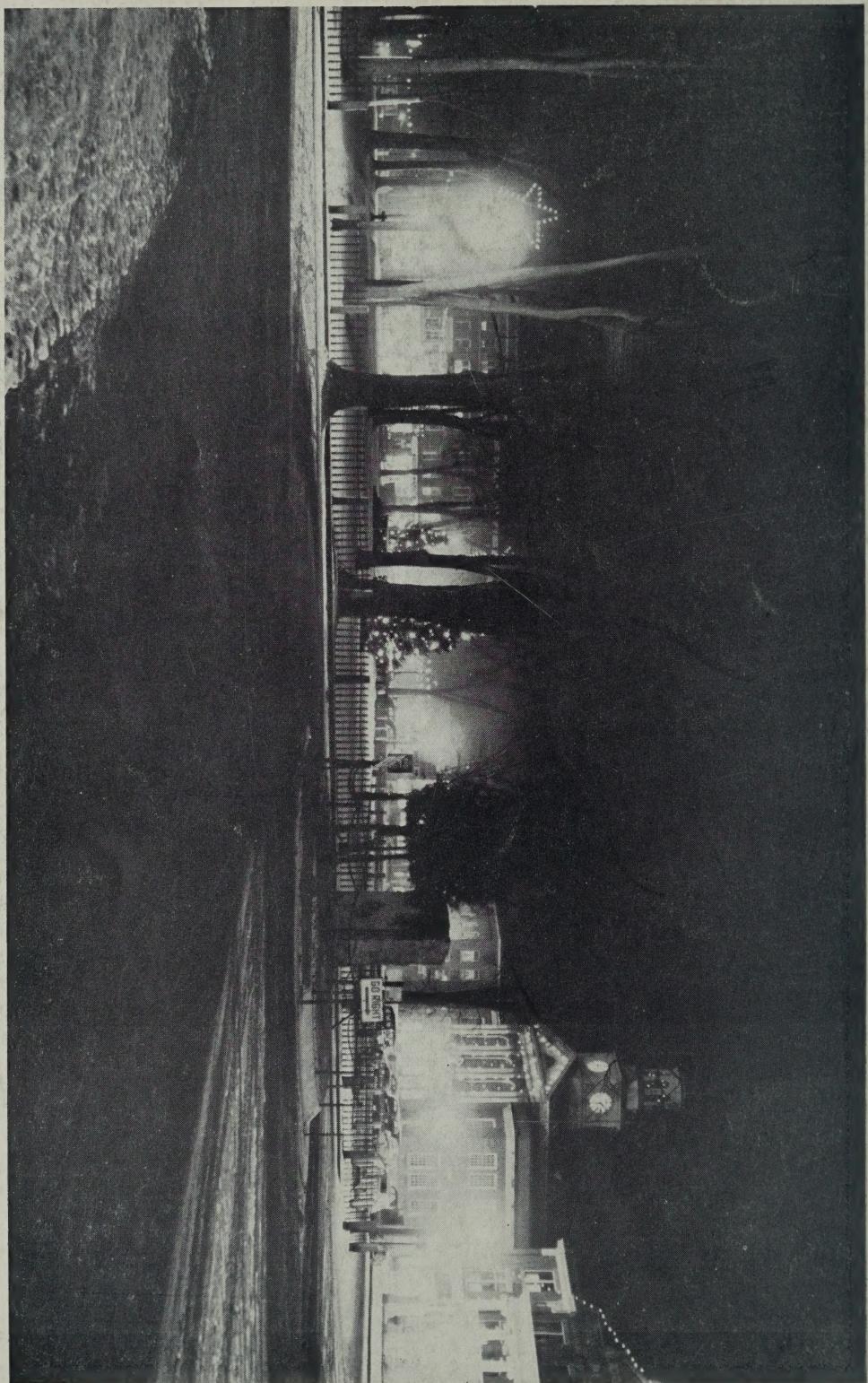
Four cases of non-support were brought to court with convictions for all.

There are many cases investigated for other towns that do not show up in this report, as it is necessary to live in Lebanon for five years without receiving aid before one is entitled to aid from the town.

Very truly yours,

WILLIAM J. MURPHY

Overseer of the Poor



Christmas Lights at Night